

Level II Cost Approach Problems

Class Problems 1 through 6

Problem 1

You have a commercial building. There is a total of 5,200 square feet of which 3,900 square feet has a wall height of 16 feet. The remaining 1,300 square feet has a wall height of 14 feet. What is the average wall height?

Problem 2

You have a commercial building that measures 200 feet by 500 feet. What is the PAR?

Problem 3

You have a structure that has 2,500 square feet of which 1,500 is general office. The remaining 1,000 square feet is utility storage. Wall Type 1 and the building measures 100 by 25. What is the adjusted base rate?

Problem 4

You have a fire resistant building with exterior walls of brick. It measures 100 feet by 180. Twenty five percent is industrial office and the wall height is 12 feet. The remaining area is light warehouse with a wall height of 18 feet. What is the average wall height? What is the adjusted base rate?

Problem 5

You have a structure with 3,000 square feet of which 1,800 is fire resistant. The remainder is Fire Proof Steel. PAR 8, wall type 1. Building is a bank. What is the amount of adjustment needed to account for the Fire Proof Steel?

Problem 6

You have a parking lot containing 20,000 square feet of 2" over 8" base of asphalt paving. It has a grade of C-1 and is in average condition. It is located in Jackson County. It was put down in 1990.

Additionally, you have 200 linear feet of metal guardrail surrounding the parking lot. It is in average condition and graded C. Installation date is the same as the asphalt paving.

What is the total True Tax Value of this property?

Level II Cost Approach

Class Problem # 7—Narrative

You are assessing a building located at 239 Main Street in Jay County. It is owned by Vic and Rose Jones. It is a two story brick building that was built in 1929. The first floor is occupied by Vic and Rose's Café. The second floor is divided into apartments. The brick basement is used for storage. The building is in average condition and is graded a C.

The building sits on a lot that is 66' by 99' and was assessed using a front foot value of \$4,544.

Each floor has 4,320 square feet. There are 4 apartments on the second floor. The building is 60' by 72'. There is a small parking lot of 1,200 square feet at the rear of the building. It is asphalt paving with a 2" over a 5" base. The paving was laid down in 1990 and is in fair condition and graded a C-1.

The building is of wood joist construction throughout and has a full basement of 4,320 square feet. The exterior walls are 10 feet high and are brick. The interior and mechanical features of the basement are consistent with the utility storage model.

The first floor has a wall height of 12 feet, and the interior and mechanical features are consistent with the GCR Dining/Lounge model. There are 15 plumbing fixtures on this floor. The first floor has central air conditioning and heating and is sprinkled.

The second floor has a wall height of 12 feet. The apartments each feature one full bath and one complete kitchen. Each apartment has thru the wall type air conditioners.

Including the land, what is the true tax value of this property?

Level II Cost Approach

Class Problem # 8

This is a fast food restaurant built on a slab in Pulaski County in 2001. It contains 1,902 square feet and has a perimeter of 202 linear feet. It also has a commercial heating/air conditioning package that heats and cools the entire 1,902 square feet. It is graded a C and is in average condition.

There is 18,000 square feet of asphalt paving on a 2" over a 8" base. It was put down at the same time as the construction date of the building. It is graded a C + 1 and is in average condition.

The restaurant is located on a one acre tract of land that is primary commercial land. The base rate for primary commercial land in this area is \$525,000 per acre.

What is the total value of this property, including both land and improvements?

Class Problem #6

IMPROVEMENT DATA AND COMPUTATIONS											
Walls	Roofing										
<input type="checkbox"/> Brick	<input type="checkbox"/> Built-up										
<input type="checkbox"/> Stone	<input type="checkbox"/> Metal										
<input type="checkbox"/> Concrete	<input type="checkbox"/> Slatetile										
<input type="checkbox"/> Frame or Metal	<input type="checkbox"/> Shingle										
<input type="checkbox"/> C.B. or Tile	<input type="checkbox"/> Insulation										
Framing											
B											
Wood Job	<input type="checkbox"/>										
Fire Resistant	<input type="checkbox"/>										
Fire Proof Steel	<input type="checkbox"/>										
Reinf. Concrete	<input type="checkbox"/>										
Flooring											
B											
Concrete	<input type="checkbox"/>										
Wood	<input type="checkbox"/>										
Tile or Carpet	<input type="checkbox"/>										
Finish Type											
B											
Unfinished	<input type="checkbox"/>										
Semifinished	<input type="checkbox"/>										
Finished Open	<input type="checkbox"/>										
Finished Divided	<input type="checkbox"/>										
Use											
Store	<input type="checkbox"/>										
Office	<input type="checkbox"/>										
Apartment	<input type="checkbox"/>										
Vacant or Aband.	<input type="checkbox"/>										
Heating & Air Conditioning											
No Heating	<input type="checkbox"/>										
Central Warm Air	<input type="checkbox"/>										
Hot Wat. or Steam	<input type="checkbox"/>										
Unit Heating	<input type="checkbox"/>										
Central Air	<input type="checkbox"/>										
Packaged or Unit Air	<input type="checkbox"/>										
Sprinkler	<input type="checkbox"/>										
Plumbing Fixtures	#										
Full Baths											
Hall Baths											
OTEN											
Extra Fixtures											
TOTAL:											
OTHER FIXTURES											
Wash Fountains	G/F	ES	SS	Description	Value	ID	Use	Story	Const.	Year	Eff.
Circular 36"								Height	Grade	Cond.	Adj. L/M
Circular 34"									Const.	Age	
Semi-circular 36"						01					
Semi-circular 34"						02					
Industrial Gang Sinks						03					
4' long, 4 man						04					
Showers - Column						05					
Circular, 5 per						06					
Semi-circular, 3 per						07					
Corner, 2 per						08					
No. Fixtures						09					
Gang Shower Heads						10					
Drinking Fountains						11					
Refrigerated Water Coolers						12					
.....with Hot & Cold Water						13					
Emergency Showers/Wash						Data Collector / Date					
						Appraiser / Date					
											Total True Tax Improvement Value

Class Problem #7

Ownership

Parcel number	Transfer of Ownership	
County	Date	Grantee
Township		
Corporation		Rec. #
District		Sale Price
Section and Plat		
Routing number		
Neighborhood code		
Property class		
Property address		

VALUATION RECORD

Property Class	Assessment Year	Reason for Change	TRUE TAX VALUE		Revaluation		20		20		20		20		20	
			Land	Type	Actual	Frontage	Effective	Depth	Adjusted	Rate	Base Rate	Depth Factor	Influence Factor	True Tax Value		
200 MINERAL																
INDUSTRIAL																
300 Vacant land																
310 Food and tank processing facility																
320 Factories and utility manufacturing																
330 Light manufacturing and assembly																
340 Industrial office																
346 Research and development facility																
359 Industrial warehouse																
360 Industrial truck terminals																
370 Small shops																
380 Mines or quarry																
385 Landfill																
390 Gas pipelines																
399 Other industrial structures																
COMMERCIAL																
400 Vacant land																
401 4-15 family apartments																
402 16-39 family apartments																
403 40 or more family apartments																
410 Motel or tourist cabins																
411 Hotel																
412 Nursing home or private hospital																
415 Mobile home park																
416 Commercial camp ground																
419 Other commercial business																
420 Small Fletcher retail in less than ten thousand (10,000) square feet																
421 Substrates																
422 Discour and jewelry department stores																
424 Full-line department store																
425 Neighborhood shopping center																
426 Community shopping center																
427 Regional shopping centers																
428 Convenience market																
429 Other retail structures																
430 Restaurant, cafeteria, or bar																
431 Franchise type restaurant																
435 Diner-type restaurant																
436 Other food service																
440 Dry clean plant or laundry																
441 Funeral home																
442 Medical clinic or offices																
443 Drive-in walkup bank only																
444 Auto service banks																
445 Savings and loans																
447 Office building 1 or 2 story																
448 Office building 3 stories or more - walk-up																

LAND DATA AND COMPUTATIONS

LAND TYPE	Total Acreage Sq. Ft.	Total True Tax Land Value	
		F Front L.L.	R Rear L.L.
RESIDENTIAL			
481 One-family dwelling			
482 Two-family dwelling			
483 Three-family dwelling			
484 House trailer (off site)			
485 Condominium unit			
490 Other residential structures			
Vacant lot	0		
1 One-family dwelling			
2 Two-family dwelling			
3 Three-family dwelling			
4 House trailer (off site)			
5 Condominium unit			
6 Other residential structures			
Paved lot	0		
1 Unpaved 0 - 1,999 acres			
2 Unpaved 10 - 14,119 acres			
3 Unpaved 20 - 28,539 acres			
4 Unpaved 30 - 39,99 acres			
5 Unpaved 40 +			
599 Other residential structure			
AG Support Land	8		
81 Legal Ditch			
82 Public Road			
83 Utility Trans. Towers			
9 Homestead			
91 Res. Developed Usable			
92 Ag. Developed Usable			
2 Undeveloped Land			
3 Developed Land			
4 Tillable Land			
5 Non-tillable Land			
6 Woodland			
7 Other Farmland			
7 Other Residential Structure			
INFLUENCE FACTORS			
1 Topography	6		
2 Under improved	7		
3 Excess Frontage	8		
4 Shape or Size	9		
5 Minimization	0		
6 Improvement	1		
7 Traffic Flow			
8 View			
9 Corner Influence			

State Form 50056 (2-01)

INDIANA COMMERCIAL & INDUSTRIAL PROPERTY RECORD CARD

Class Problem #7

IMPROVEMENT DATA AND COMPUTATIONS

Class Problem #8

Ownership		Transfer of Ownership		Card No. _____ of _____	
Parcel number		Date	Grantee	Rec. #	Sale Price
County					
Township					
Corporation					
District					
Section and Plat					
Routing number					
Neighborhood code					
Property class					
Property address					
VALUATION RECORD					
		Assessment Year	20 _____	20 _____	20 _____
		Reason for Change	20 _____	20 _____	20 _____
		TRUE TAX VALUE	20 _____	20 _____	20 _____
		Land	20 _____	20 _____	20 _____
		Improvements	20 _____	20 _____	20 _____
		Total TTV	20 _____	20 _____	20 _____
		ASSESSED VALUE	20 _____	20 _____	20 _____
		Land	20 _____	20 _____	20 _____
		Improvements	20 _____	20 _____	20 _____
		Total AV	20 _____	20 _____	20 _____
LAND DATA AND COMPUTATIONS					
Property Class		Land Type	Actual Frontage	Effective Depth	Adjusted Rate
200 MINERAL					
INDUSTRIAL					
300 Vacant land					
320 Food and drink processing facility					
320 Foundries and heavy manufacturing					
330 Medium manufacturing part, assembly					
340 Light manufacturing and assembly					
345 Industrial office					
346 Research and development facility					
350 Industrial warehouse					
360 Industrial truck terminals					
370 Small service stations					
380 Mansions or quarry					
385 Landfill					
390 Grain elevators					
399 Other industrial structures					
COMMERCIAL					
400 Vacant land					
401 4-18 family apartments					
402 20-39 family apartments					
403 40 or more family apartments					
410 Motel or tourist cabins					
411 Hotel					
412 Nursing home or private hospital					
415 Mobile home park					
416 Commercial camp ground					
419 Other commercial business					
420 Small detached units of less than ten thousand (10,000) square feet					
421 Supermarket					
422 Discount junior department store					
424 Neighborhood shopping center (strip center)					
426 Community shopping center					
427 Regional shopping center					
428 Convenience market					
429 Other retail structures					
430 Restaurant, cafeteria, or bar					
431 Franchise type restaurant					
435 Drive-in restaurant					
430 Other food service					
440 Dry clean plant or laundry					
441 Funeral home					
442 Medical clinic or offices					
443 Drive up bank only					
444 Savings and loans					
445 Office building 1 or 2 story					
446 Office building 3 stories or more - walkup					
447 Other residential structure					
448 Commercial warehouse					
449 Other commercial structures					
5 RESIDENTIAL					
6 Vacant lot					
7 One-family dwelling					
8 Two-family dwelling					
9 Three-family dwelling					
10 House trailer (real estate)					
11 Unimproved land					
12 Secondary					
13 Undeveloped Usable					
14 Undeveloped Unusable					
15 Classified Land					
16 Undeveloped Land					
17 Comm./Ind. Land					
18 Public Road					
19 Utility Trans. Towers					
20 Homestead					
21 Primary					
22 Secondary					
23 Residential					
24 Ag. Excess Acres					
25 Legal Ditch					
26 Support Land					
27 Rear Lot					
28 Front Lot					
29 Corner Lot					
30 Corner/Ind. Land					
31 Primary					
32 Secondary					
33 Undeveloped Usable					
34 Undeveloped Unusable					
35 Residential					
36 Commercial					
37 Industrial					
38 Agricultural					
39 Other					
40 Residential					
41 Residential					
42 Residential					
43 Residential					
44 Residential					
45 Residential					
46 Residential					
47 Residential					
48 Residential					
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265 Residential					
266 Residential					
267 Residential					

Class Problem # 8

IMPROVEMENT DATA AND COMPUTATIONS											
Walls	Roofing	Built-up	Metal	Shingle	Slate/Tile	Frame or Metal	C.B. or Tile	Insulation	Circle One →	1 or A	2 or B
<input type="checkbox"/> Brick	<input type="checkbox"/>								Pricing Key		
<input type="checkbox"/> Stone	<input type="checkbox"/>		<input type="checkbox"/>						S.F. AREA		
<input type="checkbox"/> Concrete	<input type="checkbox"/>			<input type="checkbox"/>					Effective Perimeter		
<input type="checkbox"/> Frame or Metal	<input type="checkbox"/>			<input type="checkbox"/>					P.A.R.		
<input type="checkbox"/> C.B. or Tile	<input type="checkbox"/>				<input type="checkbox"/>				Number of units		
<input type="checkbox"/>	<input type="checkbox"/>								Average unit size	Hgt.	Rate
<input type="checkbox"/> Framing	<input checked="" type="checkbox"/>								Floor	F.glt.	Rate
<input type="checkbox"/> Wood Joist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basement	Hgt.	Rate
<input type="checkbox"/> Fire Resistant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1st		
<input type="checkbox"/> Fire Proof Steel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2nd		
<input type="checkbox"/> Rein. Concrete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3rd		
<input type="checkbox"/> Flooring	<input checked="" type="checkbox"/>								4th		
<input type="checkbox"/> Concrete	<input type="checkbox"/>	<input type="checkbox"/>									
<input type="checkbox"/> Wood	<input type="checkbox"/>	<input type="checkbox"/>									
<input type="checkbox"/> Tile or Carpet	<input type="checkbox"/>	<input type="checkbox"/>									
<input type="checkbox"/> Finish or Type	<input checked="" type="checkbox"/>								Frame Adj.	[±]	
<input type="checkbox"/> Unfinished	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wall Height Adj.	[±]	
<input type="checkbox"/> Semifinished	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Base Price		
<input type="checkbox"/> Finished Open	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	B.P.A. %		
<input type="checkbox"/> Finished Divided	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sub-Totals		
<input type="checkbox"/> Use	<input checked="" type="checkbox"/>								Unit Finish		
<input type="checkbox"/> Store	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Apartment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Vacant or Aband.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Heating & Air Conditioning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> No Heating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Central Warm Air	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Hot Wat. or Steam	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Unit Heating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Central Air	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Package or Unit Air	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Sprinkler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Plumbing Fixtures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	#	TF	
<input type="checkbox"/> Full Baths	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Half Baths	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Extra Fixtures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TOTAL		
<input type="checkbox"/> Other Fixtures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Wash Fountains	<input type="checkbox"/>	GIF	ES	SS							
<input type="checkbox"/> Circular 36"	<input type="checkbox"/>								Description	Value	
<input type="checkbox"/> Circular 54"	<input type="checkbox"/>								ID	Use	
<input type="checkbox"/> Semi-circular 36"	<input type="checkbox"/>								Story	Const.	
<input type="checkbox"/> Semi-circular 54"	<input type="checkbox"/>								Height	Grade	
<input type="checkbox"/> Industrial Gang Sinks	<input type="checkbox"/>								Type	Const.	
<input type="checkbox"/> 4 long 4 man	<input type="checkbox"/>								Age	Eff.	
<input type="checkbox"/> 8 long 8 man	<input type="checkbox"/>								Cond.	Base Rate	
<input type="checkbox"/> Shower - Column	<input type="checkbox"/>										
<input type="checkbox"/> Circuler, 5 per	<input type="checkbox"/>										
<input type="checkbox"/> Semi-circular 3 per	<input type="checkbox"/>										
<input type="checkbox"/> Corner, 2 per	<input type="checkbox"/>										
<input type="checkbox"/> Shower Multi-Stall	<input type="checkbox"/>										
<input type="checkbox"/> Circuler, 5 per	<input type="checkbox"/>										
<input type="checkbox"/> Semi-circular 3 per	<input type="checkbox"/>										
<input type="checkbox"/> Corner, 2 per	<input type="checkbox"/>										
<input type="checkbox"/> Gang Shower Heads	<input type="checkbox"/>								No. Fixtures		
<input type="checkbox"/> Drinking Fountains	<input type="checkbox"/>										
<input type="checkbox"/> Refrigerated Water Coolers	<input type="checkbox"/>										
<input type="checkbox"/>with Hot & Cold Water	<input type="checkbox"/>										
<input type="checkbox"/> Emergency Shower/eye Wash	<input type="checkbox"/>										
											Total True Tax Improvement Value
											Appraiser / Date